

EXHIBIT 29

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS**

COMMONWEALTH OF
MASSACHUSETTS, et al.,

Plaintiffs,

v.

NATIONAL INSTITUTES OF HEALTH,
et al.,

Defendants.

Case No. _____

Declaration of Gloria J. Walker

I, Gloria Walker, hereby declare:

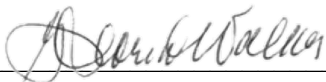
1. I am the Vice President for Finance and Business Operations at Nevada State University, a position I have held since 2024. As Vice President of Finance and Business Operations, I have oversight of fiscal, human, physical, and technological resources and administrative units for the institution. Prior to holding this position, I was Vice President for Finance and Administration and Chief Financial Officer at Florida Agricultural and Mechanical University.
2. As the Vice President of Finance and Business Operations, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health (“NIH”) Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates*, which purports to immediately reduce indirect costs payments to 15%.

4. Nevada State University (“NSU”) is Nevada’s state college. Research at NSU provides students, largely at the undergraduate level, with hands-on educational opportunities and skills to prepare them for graduate school or the professional workforce. This research is supported by \$633,871 from the NIH, and is a subaward of the University of Nevada, Reno (“UNR”).
5. NSU has a Negotiated Indirect Cost Rate Agreement (“NICRA”) with the Department of Health and Human Services (“DHHS”), effective as of October 11, 2023. The Indirect Cost (“IDC”) Rate in NSU’S NICRA is 39%.
6. NSU’s total blended IDC rate for NIH funding is 30%.
7. NIH’s reduction of NSU’S IDC rate[s] will eliminate approximately \$15,177 in funding that NSU uses to support its research programs. This would reduce the current rate received by NSU by 50%. The loss of these funds will immediately impact NSU’S ability to draw critical funds used to pay expenses associated with infrastructure used to support research. This reduction is significant and would limit NSU's ability to continue to provide the same level of professional development for academic faculty and start-up funds for new projects. In addition, it would reduce the funding available to develop new academic programs and courses for Nevada’s students. Facilities repairs and maintenance are also paid by indirect cost recovery funds and if these funds are not available, repairs and maintenance will be delayed, increasing deferred maintenance costs and the potential for critical failures.
8. NSU also uses the indirect cost recovery funds to cover costs of software and other technology, which would limit the access for faculty, students and staff to state-of-the-art technology. Classroom and office furnishings are also purchased with funds received through indirect cost recovery. With this reduction, furnishings and equipment will be used well beyond their useful life, with the potential to create safety and health issues for faculty, students, and staff.

9. NSU next anticipates to request draw funds from UNR, the primary grantee, on or around February 15, 2025 for the NIH-funded INBRE Program. At that time, the reduced IDC rate will impact NSU significantly. As outlined, this reduction would limit NSU's ability to continue to provide professional development for academic faculty and start-up funds for new projects, reduce the funding available to develop new academic programs and courses for students, reduce funding for software, state-of-the-art technology, and classroom/office furnishings for faculty and students, and delay critical repairs and maintenance that will increase deferred maintenance costs and the potential for critical health and safety issues.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Henderson, Nevada.



Gloria J. Walker

Vice President, Finance and Business
Operations

Nevada State University